

HOUSE BILL 529

Unofficial Copy  
Q7

2001 Regular Session  
1r1994  
CF 1r1995

---

By: **Delegate Love (Chairman, Anne Arundel County Delegation)**

Introduced and read first time: February 5, 2001

Assigned to: Ways and Means

---

A BILL ENTITLED

1 AN ACT concerning

2 **Anne Arundel County - Sales and Use Tax - Rental Car Tax**

3 FOR the purpose of authorizing Anne Arundel County to impose, by ordinance, and  
4 collect a sales or use tax on rental cars; and generally relating to authorizing  
5 Anne Arundel County to impose and collect a sales or use tax on rental cars.

6 BY repealing and reenacting, with amendments,  
7 Article 24 - Political Subdivisions - Miscellaneous Provisions  
8 Section 9-602  
9 Annotated Code of Maryland  
10 (1998 Replacement Volume and 2000 Supplement)

11 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF  
12 MARYLAND, That the Laws of Maryland read as follows:

13 **Article 24 - Political Subdivisions - Miscellaneous Provisions**

14 9-602.

15 (a) Anne Arundel County may impose, by ordinance, and collect a sales or use  
16 tax on:

17 (1) Fuels and utilities used by commercial and industrial businesses;

18 (2) Residential, commercial, and industrial telephone service; [and]

19 (3) Space rentals; AND

20 (4) RENTAL CARS AT BALTIMORE-WASHINGTON INTERNATIONAL  
21 AIRPORT.

22 (b) (1) Except as provided in paragraph (2) of this subsection, any revenues  
23 collected under the authority of this section within the boundaries of the City of  
24 Annapolis shall be allocated and distributed in equal amounts to the City of  
25 Annapolis and to Anne Arundel County.

1           (2)       Any revenue generated within the boundaries of the City of  
2 Annapolis from the tax on space rentals, including the tax on the room or building  
3 rental tax for transients, shall be collected and retained by the City of Annapolis.

4       (c)       On or after July 1, 1997, Anne Arundel County may not impose a sales and  
5 use tax on space rentals for the docking or storage of boats.

6       SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
7 July 1, 2001.